

HOUSE BILL No. 1405

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-17.6.

Synopsis: Property tax appeals. Provides that an assessor has the burden of proving that an assessment is correct if it is for an assessment date for which an annual adjustment is applied and the assessor either: (1) uses an adjustment factor, method, or calculation other than the annual adjustment factor provided for by law; or (2) changes the underlying parcel characteristics from those that applied to the parcel for the preceding assessment date.

Effective: July 1, 2016.

DeVon

January 13, 2016, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

HOUSE BILL No. 1405

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-17.6 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2016]: **Sec. 17.6. (a) This section applies to**
4 **assessment dates after December 31, 2016.**

5 **(b) An assessor has the burden of proving that an assessment**
6 **made by the assessor of a parcel of real property is correct in any**
7 **review or appeal under this chapter and in any appeals taken to the**
8 **Indiana board of tax review, the Indiana tax court, or the Indiana**
9 **supreme court, if:**

10 **(1) the assessment of the parcel is for an assessment date for**
11 **which an annual adjustment to the assessed value of the**
12 **parcel is applied under IC 6-1.1-4-4.5; and**

13 **(2) the assessor:**

14 **(A) uses any adjustment factor, method, or calculation**
15 **other than the annual adjustment factor based on market**
16 **values that applies to the parcel under IC 6-1.1-4-4.5 for**
17 **the assessment date; or**



1 **(B) changes the underlying parcel characteristics of the**
2 **parcel from the underlying parcel characteristics that**
3 **applied to the parcel for the preceding assessment date.**

